

**IN THE CLAIMS:**

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~strikethrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please ADD claims 20 and 21 in accordance with the following:

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1. (PREVIOUSLY PRESENTED) A touch panel comprising:  
electrically insulating spacers;  
a double-faced tape;  
a pair of panels each having a transparent conductive film adhered on a transparent board which are arranged via the electrically insulating spacers so that the transparent conductive films of the pair of panels are opposed to each other, wherein one of the conductive films being divided into a plurality of regions of desired forms by channels is formed by laser etching, and the pair of panels are joined at perimeters thereof via the double-faced tape; and  
a conductive film damage preventing element made of an elastic material to prevent damage, by an edge of the double-faced tape, to a remaining one of the conductive films which receives input pressure, is mounted on a movable board or the double-faced tape.
  
2. (PREVIOUSLY PRESENTED) The touch panel of claim 1, wherein a plurality of electrode circuits connected to different external conductive wires are provided on the one conductive film, and boundary lines are formed with narrow channels so that said plurality of electrode circuits are not short-circuited.
  
3. (PREVIOUSLY PRESENTED) The touch panel of claim 2, wherein the one conductive film is divided at least into a same number of the regions as the electrode circuits.
  
4. (PREVIOUSLY PRESENTED) The touch panel of claim 2, wherein closed channels are formed near a periphery so that the regions having the electrode circuits are not

exposed at a side edge.

5. (PREVIOUSLY PRESENTED) The touch panel of claim 1, wherein a diameter of a laser spot for the laser etching is 0.1 mm to 2.0 mm.

6. (PREVIOUSLY PRESENTED) The touch panel of claim 1, wherein laser light for the laser etching is an infrared ray with a wavelength of 900 nm or more.

7. (PREVIOUSLY PRESENTED) The touch panel of claim 1, wherein a pulse width of laser light for the laser etching is 1 ns or less.

8. (CANCELED)

9. (PREVIOUSLY PRESENTED) The touch panel of claim 1, further comprising: an insulation layer extending to an inside of the edge of the double-faced tape is arranged between one of the pair of panels and the double-faced tape, and the conductive film damage preventing element extends to an inside of an edge of the insulation layer.

10. (PREVIOUSLY PRESENTED) The touch panel of claim 1, wherein the elastic material is rubber resin.

11. (CANCELED)

12. (CANCELED)

13. (CANCELED)

14. (PREVIOUSLY PRESENTED) A touch panel comprising:  
electrically insulating spacers;  
a double-faced tape;  
a pair of panels, each having a transparent conductive film adhered on a transparent

board, which are arranged via the electrically insulating spacers so that the transparent conductive films are opposed to each other, wherein the pair of panels are joined at perimeters thereof via the double-faced tape; and

a conductive film damage preventing element made of an elastic material to prevent damage, by an edge of the double-faced tape, to one of the transparent conductive films of a respective one of the pair of panels, which is a moving-side panel and receives input pressure, is mounted on the transparent board of the moving-side panel or the double-faced tape.

15. (PREVIOUSLY PRESENTED) The touch panel of claim 14, further comprising: an insulation layer extending to an inside of the edge of the double-faced tape is arranged between a remaining one of the pair of panels, which is a fixed-side panel opposed to the moving-side panel and the double-faced tape, and the conductive film damage preventing element extends to an inside of an edge of the insulation layer.

16. (ORIGINAL) The touch panel of claim 14, wherein the elastic material is rubber resin.

17. (CANCELED)

18. (CANCELED)

19. (CANCELED)

20. (NEW) A touch panel, comprising:

a double-faced tape;

a pair of panels each having a transparent conductive film provided on a transparent board so that the transparent conductive films of the pair of panels are opposed to each other and spaced apart, the pair of panels being coupled at perimeters thereof via the double-faced tape; and

a film shielding unit provide adjacent an edge of the double-faced tape to prevent damage thereby to one of the conductive films of the pair of panels which receives input

pressure.

21. (NEW) A touch panel having a pair of panels with conductive films thereon, each of the panels being spaced apart and coupled by a double-faced tape, one of the panels receiving input pressure thereon indicating a location on the one of said panels, comprising:  
a shielding unit provide adjacent an edge of the double-faced tape to prevent damage thereby to one of the conductive films of the pair of panels.

